

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MARCUS</div> <div>CITY OF <u> MARCUS </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201800500000</div> <div>City Clerk</div> <div>222 North Main Street</div> <div>Marcus, IA 51035</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		507,465		507,465	504,178
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		507,465		507,465	504,178
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		128,056	0	128,056	120,061
Licenses and permits		715	0	715	7,750
Use of money and property		12,297	1,680	13,977	9,477
Intergovernmental		136,948	505	137,453	129,127
Charges for fees and service		17,619	473,177	490,796	487,574
Special assessments		0	0	0	
Miscellaneous		26,410	0	26,410	9,773
Other financing sources		60,630	0	60,630	55,000
Total revenues and other sources		890,140	475,362	1,365,502	1,322,940
Expenditures and Other Financing Uses					
Public safety		67,926	0	67,926	84,808
Public works		186,802	0	186,802	288,301
Health and social services		0	0	0	
Culture and recreation		274,464	0	274,464	303,923
Community and economic development		18,884	0	18,884	25,426
General government		119,564	0	119,564	145,753
Debt service		162,345	0	162,345	162,475
Capital projects		0	0	0	
Total governmental activities expenditures		829,985	0	829,985	1,010,686
Business type activities		0	780,385	780,385	870,404
Total ALL expenditures		829,985	780,385	1,610,370	1,881,090
Other financing uses, including transfers out		60,630	0	60,630	55,000
Total ALL expenditures/And other financing uses		890,615	780,385	1,671,000	1,936,090
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-475	-305,023	-305,498	-613,150
Beginning fund balance July 1, 2014		1,522,988	491,815	2,014,803	1,423,477
Ending fund balance June 30, 2015		1,522,513	186,792	1,709,305	810,327
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 855,000	Other long-term debt		\$ 0
Revenue debt		\$ 272,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,509,283
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/29/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Beverly Alesch			712	376-4715	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/22/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF MARCUS							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	285,358	91,704		130,403			507,465			507,465	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	285,358	91,704		130,403	0		507,465		T01	507,465	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	285,358	91,704		130,403	0	0	507,465			507,465	6					
7	TIF revenues							0		T01	0	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0									
13	Hotel/motel tax	9,289						9,289		T19	9,289	13					
14	Other local option taxes		118,767					118,767		T09	118,767	14					
15	TOTAL OTHER CITY TAXES	9,289	118,767	0	0	0	0	128,056	0		128,056	15					
16	Section B - LICENSES AND PERMITS	715						715		T29	715	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	3,850	1,024	464				5,338	1,680	U20	7,018	18					
19	Rents and royalties	6,959						6,959		U40	6,959	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	10,809	1,024	464	0	0	0	12,297	1,680		13,977	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	FEMA							0	505		505	32					
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	505		505	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		116,148					116,148		C46	116,148	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	5,314	1,721		2,443			9,478		C89	9,478	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	5,314	117,869	0	2,443	0	0	125,626	0		125,626	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	8,700						8,700		D89	8,700	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Legacy Grant	2,622						2,622		D89	2,622	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	11,322	0	0	0	0	0	11,322	0		11,322	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	16,636	117,869	0	2,443	0	0	136,948	505		137,453	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	131,822	A91	131,822	73
74	Sewer							0	171,307	A8Ø	171,307	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	170,048	A81	170,048	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,249						1,249		A89	1,249	99
100	Park, recreation, and cultural charges	13,769	2,601					16,370		A61	16,370	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	15,018	2,601	0	0	0	0	17,619	473,177		490,796	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	9,568	2,096					11,664		U99	11,664	108
109	Deposits and sales/fuel tax refunds	6,571						6,571		U99	6,571	109
110	Sale of property and merchandise	3,752						3,752		U11	3,752	110
111	Fines	1,467						1,467		U30	1,467	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Workers Comp Refund	1,302						1,302			1,302	114
115	Enrich/Open Access	1,654						1,654			1,654	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	24,314	2,096	0	0	0	0	26,410	0		26,410	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARCUS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)									
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	362,139	334,061	464	132,846	0	0	829,510	475,362		1,304,872	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	25,000			35,630			60,630			60,630	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	25,000	0	0	35,630	0	0	60,630	0		60,630	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	387,139	334,061	464	168,476	0	0	890,140	475,362		1,365,502	132				
133												133				
134	Beginning fund balance July 1, 2014	689,755	578,812	134,140	120,281			1,522,988	491,815		2,014,803	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,076,894	912,873	134,604	288,757	0	0	2,413,128	967,177		3,380,305	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	36,382	15,020					51,402		E62	51,402	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,496						16,496		E24	16,496	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	28						28		E32	28	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	52,906	15,020	0	0	0	0	67,926			67,926	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,113	91,875					136,988		E44	136,988	42
43	Purchase of land and equipment		20,000					20,000		G44	20,000	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		20,977					20,977		E44	20,977	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		8,837					8,837		E44	8,837	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	45,113	141,689	0	0	0	0	186,802			186,802	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF MARCUS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	61,908	13,021					74,929		E52	74,929	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,952	119,748					125,700		E61	125,700	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	53,989	3,640					57,629		E61	57,629	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	13,159						13,159		E61	13,159	135
136	Other culture and recreation	3,047						3,047		E61	3,047	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	138,055	136,409	0	0	0	0	274,464			274,464	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	7,426						7,426		E89	7,426	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	10,889						10,889		E89	10,889	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	521	48					569		E29	569	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	18,836	48	0	0	0	0	18,884			18,884	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MARCUS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,985	577					7,562		E29	7,562	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	20,468	22,465					42,933		E23	42,933	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,283	199					15,482		E25	15,482	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,220						9,220		E31	9,220	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	28,038						28,038		E89	28,038	171
172	Other general government — Current operation	16,329						16,329		E89	16,329	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	96,323	23,241	0	0	0	0	119,564			119,564	176
177	Section G — DEBT SERVICE				162,345			162,345			162,345	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	162,345	0	0	162,345			162,345	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	351,233	316,407	0	162,345	0	0	829,985			829,985	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MARCUS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								118,310	E91	118,310	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								153,023	E80	153,023	201
202	Purchase of land and equipment									G80	0	202
203	Construction								354,673	F80	354,673	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								154,379	E81	154,379	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MARCUS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES										780,385	250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	351,233	316,407	0	162,345	0	0	829,985	780,385		1,610,370	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out		60,630					60,630		NE	60,630	254
256	Internal TIF loans/repayments and transfers out							0			0	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	0	60,630	0	0	0	0	60,630	0		60,630	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	351,233	377,037	0	162,345	0	0	890,615	780,385		1,671,000	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable							0			0	262
264	Restricted	350,949	535,836	134,604	126,412			1,147,801			1,147,801	263
265	Committed							0			0	264
266	Assigned	41,328						41,328			41,328	265
267	Unassigned	333,384						333,384			333,384	266
268	Total Governmental	725,661	535,836	134,604	126,412	0	0	1,522,513			1,522,513	267
269	Proprietary								186,792		186,792	268
270	Total ending fund balance June 30, 2015	725,661	535,836	134,604	126,412	0	0	1,522,513	186,792		1,709,305	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,076,894	912,873	134,604	288,757	0	0	2,413,128	967,177		3,380,305	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MARCUS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

244,709

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 356,000	29U	39U 84,000	49U	49U	49U 272,000	49U	189 6,230
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Land	95,000		30,000	65,000				6,100
Utility	19U 895,000	29U	39U 105,000	49U 790,000	49U	49U	49U	189 20,245
10.								
11.								
12.								
13.								
14.								
Total long-term debt	1,346,000	0	219,000	855,000	0	272,000	0	32,575

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents

\$

50,185,665

x .05 = \$

2,509,283

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

W31

W61

\$

\$

1,709,305

1,709,305

REMARKS

V98

Continued on next page

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